

The paragraph references in *Government Auditing Standards: Answers to Independence Standard Questions* are based on the January 2002 *Government Auditing Standards: Amendment No. 3 Independence* (GAO-02-388G). In June 2003, GAO issued *Government Auditing Standards: 2003 Revision* (GAO-03-673G). The corresponding paragraph references are as follows:

<u>Amendment No. 3</u>	<u>2003 Revision</u>
2.7	2.09
3.13	3.05
3.13, footnote 1	3.05, footnote 16
3.14	3.06
3.14, footnote 2	3.06, footnote 17
3.15	3.07
3.15, footnote 5	3.07, footnote 21
3.16	3.08
3.17	3.09
3.17, footnote 7	3.09, footnote 23
3.18	3.10
3.23	3.15
3.24	3.16
3.25	3.17
3.25c	3.17c
3.25d	3.17d
3.26	3.18
3.26a	3.18a
3.26a, footnote 11	3.18a, footnote 29
3.26e	3.18e
3.26f	3.18f
3.30.5	3.27
3.30.6	3.28
3.32	3.51